

EXHIBIT B

FOUR TIMES SQUARE
24TH FLOOR
NEW YORK 10036-6522

(212) 735-3000

February 16, 2009

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff
Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

*Via Certified Mail
Return Receipt Requested*

RE: SIPC Customer Claim Form
ELEM/Youth In Distress In Israel Inc.
Account Number: 1-CM645-3-0

Dear Mr. Picard:

Enclosed please find a customer claim form for coverage by the Securities Investor Protection Corporation on behalf of ELEM/Youth In Distress In Israel, Inc. ("ELEM") for money balances and securities owed ELEM as of December 11, 2008 by Bernard L. Madoff Investment Securities LLC ("Madoff Investment Securities"). In support of the customer claim form, attached please find the following:

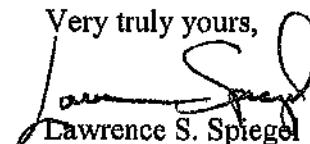
- (1) **Exhibit A:** Bernard L. Madoff Investment Securities LLC 11/30/08 Account Statement and corresponding sale and purchase confirmations for Account 1-CM645-3-0;
- (2) **Exhibit B:** Customer Agreement, Option Agreement, and Trading Authorization forms;

Irving H. Picard, Esq.
February 13, 2009
Page 2

- (3) **Exhibit C:** Documents regarding deposits of cash into Account 1-CM645-3-0;
- (4) **Exhibit D:** Documents regarding withdrawals from Account 1-CM645-3-0;
- (5) **Exhibit E:** Excerpt from ELEM Bylaws submitted as Proof of Authority of Ann Bialkin, President of ELEM.

This claim is hereby submitted based on representations made by Madoff Investment Securities in ELEM's November 30, 2008 account statement. Madoff Investment Securities has not provided ELEM with an account statement or other documentation of account activity between November 30, 2008 and December 11, 2008; however ELEM, through this submission, claims coverage for any cash or securities owed to ELEM since November 30, 2008 and in no way relinquishes any claims of coverage for cash or securities owed subsequent to that date.

If you require further information regarding this claim, please do not hesitate to contact me at 212-735-4155.

Very truly yours,

Lawrence S. Spiegel

Enclosures

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: ELEM/Youth in Distress in Israel Inc.
Mailing Address: 211 Central Park West #6E
City: New York State: New York Zip: 10024
Account No.: 1-CM645-3-0
Taxpayer I.D. Number (Social Security No.): 13-317-1815

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of December 11, 2008:

- a. The Broker owes me a Credit (Cr.) Balance of \$ 4,729,990.44*
- b. I owe the Broker a Debit (Dr.) Balance of \$ 98,018.90
- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ _____
- d. If balance is zero, insert "None." _____

* Reflects dividends of \$5,543.31 and gross proceeds from sales of \$4,724,447.13 for 2008.

2. **Claim for securities as of December 11, 2008:**

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION

- a. The Broker owes me securities
- b. I owe the Broker securities
- c. If yes to either, please list below:

<u>YES</u>	<u>NO</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please list the full name and address of anyone assisting you in the preparation of this claim form: Lawrence S. Spiegel; Maria Cruz Melendez,
4 Times Square, New York, New York 10036

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM.
CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR
IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 2/16/2009 Signature ELEM/Youth In Distress In Israel Inc. by
John J. Biddle, President
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Name of Customer: BLEM/Youth In Distress In Israel Inc.
 Mailing Address: 211 Central Park West #6E
 City: New York State: New York Zip: 10024
 Account No.: I-CM645-3-0
 Taxpayer I.D. Number (Social Security No.): I3-317-1815

RIDER A

<u>Number of Shares or Face Amount of Bonds</u>

<u>Date of Transaction (trade date)</u>	<u>Name of Security</u>	<u>The Broker Owes Me (Long)*</u>	<u>I Owe the Broker (Short)</u>
11/06/2008	AT&T Inc.	1,278	
11/06/2008	Abbott Laboratories	342	
11/06/2008	Amgen Inc.	234	
11/06/2008	Apple Inc.	198	
11/06/2008	Bank of America	1,080	
11/06/2008	Chevron Corp.	450	
11/06/2008	Cisco Systems Inc.	1,314	
11/06/2008	Citigroup Inc.	1,170	
11/06/2008	Coca Cola Co.	432	
11/06/2008	Comcast Corp. CL A	648	
11/06/2008	ConocoPhilips	324	
11/06/2008	Exxon Mobile Corp.	1,134	
11/06/2008	General Electric Co.	2,286	
11/06/2008	Google	54	
11/06/2008	Hewlett Packard Co.	540	
11/06/2008	Intel Corp.	1,242	
11/06/2008	International Business Machs.	306	
11/06/2008	J.P. Morgan Chase & Co.	810	
11/06/2008	Johnson & Johnson	594	
11/06/2008	McDonald's Corp.	252	
11/06/2008	Merck & Co.	468	
11/06/2008	Microsoft Corp.	1,710	
11/06/2008	Oracle Corporation	864	
11/06/2008	Pepsico Inc.	342	
11/06/2008	Pfizer Inc.	1,458	
11/06/2008	Phillip Morris International	450	
11/06/2008	Procter & Gamble Co.	648	
11/06/2008	Qualcomm Inc.	360	
11/06/2008	Schlumberger Ltd.	270	
	Fidelity Spartan US Treasure Money		
11/06/2008	Market	19,704	
11/06/2008	US Bancorp	378	

Name of Customer: ELEM/Youth In Distress In Israel Inc. Pg 9 of 9

Mailing Address: 211 Central Park West #6B

City: New York State: New York Zip: 10024

Account No.: I-CM645-3-0

Taxpayer I.D. Number (Social Security No.): 13-317-1815

11/06/2008	United Parcel Service Inc. Class B	216	
11/19/2008	U.S. Treasury Bill Due 3/26/2009	50,000	
11/06/2008	United Technologies Corp.	216	
11/06/2008	Verizon Communications	612	
11/06/2008	Wal-Mart Stores Inc.	468	
11/06/2008	Wells Fargo & Co. New	756	

* Market value of securities as of November 30, 2008 reflected as \$862,738.72.